

**Amendments To the Specification:**

Please replace paragraph 19 of page 6 of the disclosure with the following amended paragraph:

[0019] Similarly, the software elements of the invention may be implemented with any programming, scripting language or web service protocols such as C, C++, Java, COBOL, assembler, PERL, SOAP, XML, UDDI, OFX, or the like, with the various algorithms being implemented with any combination of data structures, objects, processes, routines or other programming elements. Further, it should be noted that the invention may employ any number of conventional techniques for data transmission, signaling, data processing, network control, and the like, e.g., TCP/IP, IPX, Appletalk, IP-v6, NetBIOS, OSI or any number of existing or future protocols. ~~For additional information on communication systems, network programming, web services, and security, refer to Gilber Held, "Understanding Data Communications," (1996); Dilip Naik, "Internet Standards and Protocols," (1998); and Java 2 Complete, various authors (Sybex 1999); and "Cryptography & Network Security: Principles & Practice" by William Stallings, published by Prentice Hall; all of which are incorporated by reference.~~

Please replace paragraph 35 of page 14 of the disclosure with the following amended paragraph:

[0035] In one particular embodiment, the location information provided by tax directory 106 includes a specific implementation for the Internet such as use of a high-level domain name qualifier, e.g., ".tax". For example, tax directory 106 may be located as www.taxdirectory.tax. This domain may be owned and operated by a single entity (e.g., Directory Service Manager ("DSM")) which could control updates to domain name service (DNS) updates. The DMS may only allow legitimate taxing authorities to be present in the .tax domain by verifying the legitimacy of the requesting taxing authority before adding or changing their records in the .tax domain. In this manner, the tax authority calculation 108 can be trusted. The trust level of tax directory 106, when implemented as a DNS, can be improved by use of Secure DNS as defined by the Internet Engineering Task Force (IETF). ~~For further understanding of the systems and methods of Secure DNS, refer to the proceedings and publications concerning DNSSEC by the IETF located at WWW.IETF.org incorporated by reference for the general functionality of general DNS.~~ A trusted tax authority calculation service, once verified, may be provided an interface to the .tax DNS to make modifications to the records without repeated verification. The DNS may also have a standard address format, so that the form of the trusted tax authority

calculation service can be independently arrived at by logical extrapolation. For example, a trusted tax authority for a U.S. city may be, [www.ci.peoria.il.us.tax](http://www.ci.peoria.il.us.tax), where “ci” indicates a city, “peoria” indicates the name of the city, “il” indicates the regional abbreviation, “us” indicates a standard country abbreviation, and finally “tax” indicates the domain.